



Nebraska Motor Fuels Tax Refund Claim

FORM
84

• Read instructions on reverse side

Nebraska ID	Federal Employer ID	Period Covered by this Claim	
Beginning _____, 20____ Ending _____, 20____			
NAME AND ADDRESS OF CLAIMANT			
Name		E-mail Address	
Street Address		Mailing Address If Different Than Street Address	
City	State	Zip Code	Contact Person
			Telephone Number

Indicate reason for the claim:

- | | |
|--|--|
| <input type="checkbox"/> Use in unlicensed equipment. Indicate general type of equipment _____ | <input type="checkbox"/> Purchases by agencies of the federal government |
| <input type="checkbox"/> Use in refrigeration units | <input type="checkbox"/> Gasoline used as aviation fuel |
| <input type="checkbox"/> Accidental contamination of fuel: Types of fuel _____ | <input type="checkbox"/> Other _____ |

Was this fuel withdrawn from a bulk storage tank which was also used to fuel licensed vehicles? ☐ YES ☐ NO

Additional information:

Product	Gallons	Refund Rate	Amount	Less: Adjustments (see instructions)	Net Amount Claimed	For Dept. of Revenue Use Only
Gasoline, Gasohol, Ethanol	_____ X _____	=	\$ _____ .00*	\$ _____ .00	\$ _____ .00	Approved \$
Undyed Diesel	_____ X _____	=	\$ _____ .00*	\$ _____ .00	\$ _____ .00	Approved \$
Aviation Gasoline	_____ X \$0.05	=	\$ _____ .00			
Jet Fuel	_____ X \$0.03	=	\$ _____ .00			
Total Aviation Fuels	_____		\$ _____ .00*	\$ _____ .00	\$ _____ .00	Approved \$

*If this amount is less than \$25 within a calendar year, you are not eligible for a refund.

Petroleum Release Remedial Action Fee

Motor Vehicle Fuels _____ X \$0.009 = \$ _____ .00

Other Petroleum Products _____ X \$0.003 = \$ _____ .00

Total Fee _____ \$ _____ .00**

Approved
\$

**If this amount is less than \$10 within a calendar year, you are not eligible for a refund.

Under penalties of law, I declare that I have examined this claim and to the best of my knowledge and belief, it is correct and complete. I further declare that unless used by an agency of the federal government, a Native American, or by buses for hire, none of the fuel claimed for refund was used in a licensed motor vehicle. I also declare that payment of this claim has not been previously made by the state and records supporting this claim are subject to audit for a period of three years from the date the claim was filed.

sign
here

Authorized Signature

Telephone Number

Signature of Preparer Other Than Taxpayer

Telephone Number

Title

Date

Address

FOR MOTOR FUELS DIVISION USE ONLY

- ☐ APPROVED
- ☐ APPROVED AS ADJUSTED
- ☐ DISAPPROVED

COMMENTS: _____

Authorized Signature

Date

Mail this claim, with substantiating documentation to: **MOTOR FUELS DIVISION, P.O. BOX 98904, LINCOLN, NE 68509-8904**

3-194-1975 Rev. 12-2004 Supersedes 3-194-1975 Rev. 7-2001

INSTRUCTIONS

Caution: Only federal governmental agencies, Native Americans, and buses for hire are eligible for the refund of tax on fuel placed into a licensed motor vehicle. All other users of fuel in **licensed** motor vehicles, regardless of how those vehicles are used, **cannot** claim refund on such fuel.

NOTE: All refund claims are subject to audit for three years after the claim is filed.

WHO MAY FILE. Any person requesting a refund of taxes paid or for overpayment of Nebraska fuel taxes may file a Nebraska Motor Fuels Tax Refund Claim, Form 84. Prior to adjustments, the refund must be at least \$25. This minimum must be met within a calendar year for each fuel type except Petroleum Release Remedial Action Fee, which has a \$10 minimum.

BASIS FOR CLAIM. Indicate reason for the claim. If the space provided is not sufficient, attach an additional sheet of paper. For refunds of diesel, gasoline, gasohol and ethanol, you must answer the question regarding bulk storage. Appropriate documentation must be attached to the Form 84. Documentation submitted with the Form 84 will not be returned.

Exempt Use of Tax-Paid Diesel, Gasoline, Gasohol, and Ethanol. Any person who has purchased and used tax-paid fuel for a qualified exempt purpose may file a claim. (Motor vehicle fuels purchased during tax years ending on or after January 1, 2005 are eligible for this refund. For tax years ending prior to 2005, qualifying use of such fuels is claimed as an income tax credit.)

Documentation to be submitted:

- Description of your operations must be submitted with the initial claim and on an annual basis thereafter. For example, for agricultural use, this information includes the number of acres farmed, types of crops raised, and the number and type of livestock;
- Type of equipment in which the fuel was used. An equipment list must be submitted with the initial claim and on an annual basis thereafter, and include the make, horsepower, and other mechanical description of the machinery;
- Copies of purchase invoices indicating the amount of tax paid, date of purchase, and vendor's name; and
- Copies of withdrawal logs documenting the date, gallons and equipment into which the fuel was placed if both licensed vehicles and unlicensed equipment are fueled from the same storage facility. Refer to the Nebraska Motor Fuels Tax Refunds Information Guide for additional information.

Exports of Tax-Paid Fuel, Including the Petroleum Release Remedial Action Fee. Any person who is not currently licensed or required to be licensed, who owned and exported fuel upon which Nebraska fuels tax was previously paid may file a claim.

Documentation to be submitted: Copies of invoices or other supporting records that indicate the fees were paid to a motor fuel licensee and to what state the fuel was exported.

Destroyed or Contaminated Tax-Paid Fuel. Any person who owned fuel upon which Nebraska fuels tax was previously paid, and such fuel is subsequently destroyed or accidentally contaminated with another type of fuel may file a claim.

Documentation to be submitted: Date destroyed or contaminated, number of gallons destroyed or contaminated, owner of fuel, copies of purchase invoices, inventory records, and copies of insurance claims.

Federal Governmental Agencies and Native American Transactions. If fuel is purchased tax-paid by a federal

agency or by a Native American who is a resident of a Nebraska Indian Reservation and the sale is made on a Nebraska Indian Reservation, the agency or Native American may file a claim for refund.

Documentation to be submitted: Copies of invoices and other supporting records.

SPECIFIC INSTRUCTIONS FOR CALCULATING THE REFUND

Multiply the number of gallons claimed by the refund rate in effect when the fuel was purchased and enter the amount calculated. Round down all amounts less than .50 and round up all amounts of .50 through .99. If gallons are claimed for periods with multiple refund rates, attach summary on another piece of paper.

Refund Rates. For fuel purchased during tax years ending on or after January 1, 2005, the refund of the tax paid on fuel consumed in a qualified exempt manner is determined at a reduced rate. The reduction from the tax rate paid is \$0.01 per gallon for diesel and \$0.035 per gallon for gasoline and gasohol. Federal agencies and Native Americans are not subject to the reduced rate and are entitled to a refund of the entire tax paid. To claim the correct rate, please refer to the refund rate table found at www.revenue.state.ne.us/fuels.

Adjustments. Determine the refund claimed net of any appropriate adjustments for commission or consumer's use tax. If you are a motor vehicle fuels, diesel fuel, or aircraft fuel licensee, you may need to deduct the appropriate commission.

Persons who purchase undyed diesel fuel for reefer units, home heating, or any other use which subjects it to the sales and use tax, must remit the state and city use tax on a Nebraska and Local Consumer's Use Tax Return, Form 2, or on the appropriate line on Nebraska and Local Sales and Use Tax Return, Form 10. If the appropriate use tax is not paid, the refund will be reduced by the amount of use tax determined to be due.

If you are claiming a refund for tax paid on gasoline, gasohol or ethanol which was subsequently used to fuel an airplane, the claim must be reduced by the aviation gasoline tax rate of \$0.05 per gallon.

WHEN TO FILE. Only one claim per month may be filed by any claimant. You must file your claim within three years from the date of payment of the tax. Claims filed for refunds of tax paid on aviation jet fuel or aviation gasoline used in the operation of a FAA-approved air school must be filed within seven months of the date of purchase.

WHERE TO FILE. This claim, along with supporting documentation, must be filed with the Motor Fuels Division, P.O. Box 98904, Lincoln, NE 68509-8904.

SIGNATURES. This claim must be signed by the claimant, partner or corporate officer. If the claimant authorizes another person to sign this claim, such person must attach an original power of attorney. Any person who is paid for preparing a claim must also sign the claim as preparer.

TAXPAYER'S ASSISTANCE. Additional information is found on www.revenue.state.ne.us/fuels. If you need further information or have any questions concerning this claim for refund, contact the Motor Fuels Division toll free 800-554-3835. Lincoln residents may call 471-5730.